

Statement of Financing for Fiscal 2003 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/NonFed	Exch./Nonexch.	Additional Information Required
Resources Used to Finance Activities:							
Budgetary Resources Obligated							
1 Obligations Incurred (Must = SBR line 8)							
1	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advance			
1	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Pre	E	4902	Delivered Orders - Obligations, Paid			
1	Pre	E	4903	Authority Outlayed Not Yet Disbursed			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid			
2 Less: Spending Authority From Offsetting Collections and Recoveries (Must = SBR line 3, 4)							
2	Pre	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
2	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
2	Pre	E	4262	Actual Collections of Loan Principal			
2	Pre	E	4263	Actual Collections of Loan Interest			
2	Pre	E	4264	Actual Collections of Rent			
2	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			
2	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected			
2	Pre	E	4273	Interest Collected From Treasury			
2	Pre	E	4275	Actual Collections From Liquidating Fund			
2	Pre	E	4276	Actual Collections From Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
2	Pre	E-B	4283	Interest Receivable From Treasury			

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2	Pre	E-B	4285	Receivable From the Liquidating Fund			
2	Pre	E-B	4286	Receivable From the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
3 Obligations Net of Offsetting Collections and Recoveries							
3			CALC (1 - 2)				
4 Less: Offsetting Receipts (Must = SBR line 16)							Should equal deposits to Treasury on SF 224, FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.
4	Pre	E	5100	Revenue From Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	Pre	E	5200	Revenue From Services Provided			
4	Pre	E	5209	Contra Revenue for Services Provided			
4	Pre	E	5310	Interest Revenue			
4	Pre	E	5319	Contra Revenue for Interest			
4	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	Pre	E	5400	Benefit Program Revenue			
4	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	E	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	E	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5800	Tax Revenues Collected			
4	Pre	E	5801	Tax Revenue Accrual Adjustment			
4	Pre	E	5809	Contra Revenue for Taxes			
4	Pre	E	5890	Tax Revenues Refunded			
4	Pre	E	5900	Other Revenue			
4	Pre	E	5909	Contra Revenue for Other Revenue			
5 Net Obligations							
5			CALC (3 - 4)				

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Line No	Pre/Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/NonFed	Exch./Nonexch.	Additional Information Required
Other Resources							
6 Donations and Forfeitures of Property (Must = CNP line 12)							
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of properties.
6	Pre	E	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of properties.
7 Transfers In/Out Without Reimbursement (+/-) (Must = CNP line 13)							
7	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
8 Imputed Financing From Costs Absorbed by Others (Must = CNP line 14)							
8	Pre	E	5780	Imputed Financing Sources			
9 Other Resources (+/-) (Must = CNP line 15)							
9	Pre	E	5790	Other Financing Sources			No budgetary impact
9	Pre	E	5799	Adjustment of Appropriations Used			
9	Pre	E	5900	Other Revenue		T	No budgetary impact.
9	Pre	E	5909	Contra Revenue for Other Revenue		T	No budgetary impact.
9	Pre	E	7110	Gains on Disposition of Assets		T	No budgetary impact.
9	Pre	E	7180	Unrealized Gains		T	No budgetary impact.
9	Pre	E	7190	Other Gains		T	No budgetary impact.
9	Pre	E	7210	Losses on Disposition of Assets		T	No budgetary impact.
9	Pre	E	7280	Unrealized Losses		T	No budgetary impact.
9	Pre	E	7290	Other Losses		T	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		T	No budgetary impact.
10 Net Other Resources Used to Finance Activities							
			CALC (6...9)				
11 Total Resources Used to Finance Activities							
			CALC (5+10)				
Resources Used to Finance Items Not Part of the Net Cost of Operations							
12 Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provided							
12	Pre	E-B	4221	Unfilled Customer Orders Without Advance			

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Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFed	Exch./ Nonexch.	Additional Information Required
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	Pre	E	4222	Unfilled Customer Orders With Advance			Authority Type "T"
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advance			Net (Increases)/Decreases
12	Pre	E	4831	Undelivered Orders - Obligations Transferred, Unpaid			
12	Pre	E	4832	Unexpended Orders - Obligations Transferred - Prepaid/Advance			
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13 Resources That Fund Expenses Recognized in Prior Periods							
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments collected.
-OR-							
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
13* Comment: The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable or (2) from the increase to USSGL account 6790 recorded when the collection is received.							
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
13^	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
13^	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease

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14B	Pre	E	5319	Contra Revenue for Interest		T	
14B	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue		T	
14B	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
14B	Pre	E	5400	Benefit Program Revenue		T	
14B	Pre	E	5409	Contra Revenue for Benefit Program Revenue		T	
14B	Pre	E	5600	Donated Revenue - Financial Resources		T*	
14B	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5800	Tax Revenues Collected		T*	
14B	Pre	E	5801	Tax Revenue Accrual Adjustment		T*	
14B	Pre	E	5809	Contra Revenue for Taxes		T*	
14B	Pre	E	5890	Tax Revenues Refunded		T*	
14B	Pre	E	5900	Other Revenue		T	
14B	Pre	E	5909	Contra Revenue for Other Revenue		T	
15 Resources That Finance the Acquisition of Assets or Liquidation of Liabilities (+/-)							
15	Pre	E	8802	Purchases - Assets			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Purchase amount only
15	Pre	E-B	1690	Other Investments	N		Purchase amount only
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform financing funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid			Credit reform financing funds only
-OR-							
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			Purchase amount only
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Purchase amount only
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Purchase amount only
15	Pre	E-B	1521	Inventory Purchased for Resale			Purchase amount only
15	Pre	E-B	1522	Inventory Held in Reserve for Future Sale			Purchase amount only
15	Pre	E-B	1523	Inventory Held for Repair			Purchase amount only
15	Pre	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			Purchase amount only
15	Pre	E-B	1525	Inventory - Raw Materials			Purchase amount only
15	Pre	E-B	1526	Inventory - Work-in-Process			Purchase amount only
15	Pre	E-B	1527	Inventory - Finished Goods			Purchase amount only

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Line No	Pre/Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/NonFed	Exch./Nonexch.	Additional Information Required
15	Pre	E-B	1529	Inventory - Allowance			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Purchase amount only
15	Pre	E-B	1569	Commodities - Allowance			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			Purchase amount only
15	Pre	E-B	1572	Stockpile Materials Held for Sale			Purchase amount only
15	Pre	E-B	1591	Other Related Property			Purchase amount only
15	Pre	E-B	1599	Other Related Property - Allowance			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			Purchase amount only
15	Pre	E-B	1712	Improvements to Land			Purchase amount only
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			Purchase amount only
15	Pre	E-B	1730	Buildings, Improvements, and Renovations			Purchase amount only
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			Purchase amount only
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1750	Equipment			Purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			Purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			Purchase amount only
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1830	Internal-Use Software			Purchase amount only
15	Pre	E-B	1832	Internal-Use Software in Development			Purchase amount only
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1840	Other Natural Resources			Purchase amount only
15	Pre	E-B	1849	Allowance for Depletion			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			Purchase amount only
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Purchase amount only
15	Pre	E-B	1690	Other Investments	N		Purchase amount only
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing funds only

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Line No	Pre/Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/NonFed	Exch./Nonexch.	Additional Information Required
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform financing funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid			Credit reform financing funds only
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16	Pre	E	4931	Delivered Orders - Obligations Transferred, Unpaid			
16	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			Amounts related to transfers of investments, inventory and General and PPE.
16	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			Amounts related to transfers of investments, inventory and General and PPE.
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
16	Pre	E	7400	Prior-Period Adjustments - Not Restated			
16	Pre	E	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See Prior-Period Adjustment Scenario.
Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.							
17 Total Resources Used to Finance Items Not Part of the Net Cost of Operations							
			CALC (12...16)				
18 Total Resources Used to Finance the Net Cost of Operations							
			CALC (11-17)				
Components of the Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:							
Components Requiring or Generating Resources in Future Periods:							
19 Increase in Annual Leave Liability							
19*	Pre	E-B	2220	Unfunded Leave			If net increase
	-OR-						
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.
20 Increase in Environmental and Disposal Liability							
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
	-OR-						
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.

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21 Upward/Downward Reestimates of Credit Subsidy Expense (+/-)							
21*	Pre	E	6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
	-OR-						
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate. Financing funds only.
21*	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
22 Increase in Exchange Revenue Receivable from the Public (Previous SOF 1F partial)							
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1340	Interest Receivable		X	(Increases) Excludes credit reform financing.
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	
23 Other (+/-)							
23*	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23*	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23*	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
23*	Pre	E-B	2610	Actuarial Pension Liability			If net increase
23*	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
23*	Pre	E-B	2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
23*	Pre	E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
23*	Pre	E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in Section 4.
	-OR-						
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.

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
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27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
27	Pre	E	7300	Extraordinary Items			
	27* Comment: An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.						
28	Total Components of Net Cost of Operations That Will Not Require or Generate Resources						
			CALC (25...27)				
29	Total Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period						
			CALC(24 + 28)				
30	Net Cost of Operations						
			CALC (18 + 29)				

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

* By definition, this USSGL account can only have this USSGL account attribute domain.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

 Shaded attributes are not applicable for budgetary accounts.

Indicates the USSGL preferred crosswalk for this line.

Please refer to the June 12, 2003, IRC meeting minutes for further discussion on the preferred method.